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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

May 6, 1986

B-220532



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To the President of the Senate and the
Speaker of the House of Representatives

On March 12, 1986, the President's fourth special message for fiscal year 1986 was submitted to the Congress pursuant to the Impoundment Control Act of 1974. We have reviewed the impoundments reported in that message. We are continuing to examine one deferral, Deferral No. D86-60, and will report separately on it. The enclosure provides all information we identified which we believe will be useful to the Congress in its examination of the other impoundments submitted in the fourth special message.

The proposed deferrals are in accordance with existing authority. With regard to the President's rescission proposals, the 45-day period of continuous session during which the funds may be withheld pending congressional consideration of a rescission bill will end on May 9, 1986.

for *Milton J. Jordan*
Comptroller General
of the United States

Enclosure

GAO/OGC-86-14

035490

COMMENTS ON THE FOURTH SPECIAL MESSAGERESCISSIONSDEPARTMENT OF ENERGY

R86-8 Energy Programs
 Energy supply, research and development
 Amount proposed for rescission: \$38,489,000
 89X0224

The amount proposed for rescission was reported as deferred in the third special message for fiscal year 1986, February 5, 1986. (See discussion of Deferral No. D86-38 in our report to the Congress, GAO/OGC-86-6, March 11, 1986.) The most recent cumulative report by the Office of Management and Budget (OMB), dated April 10, 1986, indicates that the rescission proposal reflects the current status of the withholding of the \$38,489,000.

R86-77 Energy Programs
 Energy conservation
 Amount proposed for rescission: \$9,816,000
 89X0215

Of the funds appropriated for energy conservation, the Continuing Appropriations Act for fiscal year 1986 provides that \$10,319,000 is to be available for a grant for basic industry research facilities located at Northwestern University. Pub. L. No. 99-190, 99 Stat. 1185, December 19, 1985. The President proposes in this message a rescission of \$9,816,000 of this amount. The \$9,816,000, however, is also included in Deferral No. D86-9A of this message. Department of Energy and OMB officials told us that the rescission proposal reflects the current status of the withholding of the \$9,816,000.

R86-80 Energy Programs
 Fossil energy research and development
 Amount proposed for rescission: \$13,072,000
 89X0213

The amount proposed for rescission was reported as deferred in the third special message for fiscal year 1986, February 5, 1986. The latest apportionment schedule for this account, dated March 7, 1986, indicates that the rescission proposal reflects the current status of the withholding of the \$13,072,000.

DEFERRALS

FUNDS APPROPRIATED TO THE PRESIDENT

D86-59 Agency for International Development
 International Disaster Assistance,
 Executive
 Amount deferred: \$64,607,207
 115/61035 11X1035

OMB's April 10 cumulative report indicates that \$38,023,000 of the amount deferred has been released by OMB for obligation. Accordingly, the amount shown in that report as deferred is \$26,584,000.^{1/}

DEPARTMENT OF ENERGY

D86-9A Energy Programs
 Energy conservation
 Amount deferred: \$36,782,000
 89X0215

Of the amount originally reported as deferred, \$9,816,000 is now being withheld pursuant to Rescission Proposal No. R86-77. In addition, OMB's April 10 cumulative report indicates

^{1/} Amounts reported by OMB in the cumulative report are rounded to the nearest thousand. Amounts reported as deferred in the special message are not rounded. As a result, the amounts reported as released and as now deferred may not total exactly the amount of the original deferral.

that \$6,054,000 has been released by OMB for obligation. Accordingly, the amount shown in that report as currently deferred is \$21,542,000.

DEPARTMENT OF THE TREASURY

D86-30B Office of Revenue Sharing
 Local government fiscal assistance
 trust fund
 Amount deferred: \$125,000,000
 20X8111

OMB's April 10 cumulative report indicates that \$105,835,000 of the amount deferred has been released by OMB for obligation. Accordingly, the amount shown in that report as deferred is \$19,165,000.

D86-31A Office of Revenue Sharing
 Local government fiscal assistance
 trust fund
 Amount deferred: \$80,000,000
 20X8111

OMB's April 10 cumulative report indicates that \$4,986,000 of the amount deferred has been released by OMB for obligation. Accordingly, the amount shown in that report as deferred is \$75,014,000.